COUNTRY GUIDE



EUROPE

Portugal.

Portugal's Código Penal (art. 200) makes failing to give needed help in a situation of grave necessity a crime. Lei n.º 71/98 sets the legal framework for volunteering, and the Estatuto dos Benefícios Fiscais includes a chapter of tax benefits for donations (mecenato) and a tax authority mechanism for directing part of one's income tax to eligible organizations.

DUTY TO HELP A STRANGER

Yes

PROTECTION FOR HELPERS

Limited

GIVING AND SERVICE

4 programs and laws

Is there a legal duty to help a stranger?

YES

Article 200 of the Código Penal ('Omissão de auxílio') punishes anyone who, in a case of grave necessity (such as a disaster, accident, public calamity or common danger) that endangers another person's life, physical integrity or freedom, fails to give the help needed to remove the danger, personally or by summoning aid, with up to one year in prison or a fine of up to 120 days. The penalty is higher if the person created the situation, and the omission is not punishable where there is grave risk to the omitting person's own life or physical integrity or other relevant reason making help not reasonably required.

Artigo 200.º Omissão de auxílio (Código Penal, consolidated text) (Procuradoria-Geral Distrital de Lisboa)

Are people who help protected?

LIMITED

No statute specific to good-faith rescuers was found in the sources reviewed. The Código Penal's general 'direito de necessidade' (art. 34) makes lawful an act used to avert a present danger to the legally protected interests of the actor or a third party, if the danger was not voluntarily created (except when protecting a third party), the interest saved is clearly superior to the one sacrificed, and imposing the sacrifice is reasonable.

Artigo 34.º Direito de necessidade (Código Penal, consolidated text) (Procuradoria-Geral Distrital de Lisboa)

How the government promotes giving and service

Lei n.º 71/98: legal framework for volunteering

Art. 5 states that the State recognizes the social value of volunteering as an expression of free, active and caring citizenship and promotes and guarantees its autonomy and pluralism. Art. 7 gives volunteers rights including training, an identification card, health and safety conditions, compensation in case of accident or illness, and justified absence from work when called for urgent missions in emergencies or public calamity.

DIÁRIO DA REPÚBLICA, I SERIE-A, N.O 254, 3 NOV 1998 (COPY HOSTED BY CÂMARA MUNICIPAL DE ÉVORA)

Estatuto dos Benefícios Fiscais, art. 61: donations (mecenato)

Defines a tax-recognized donation as money or in-kind gifts made without pecuniary or commercial counterparts to public or private entities whose activity is mainly social, cultural, environmental, sports or educational.

AUTORIDADE TRIBUTÁRIA E ADUANEIRA (PORTAL DAS FINANÇAS)

Estatuto dos Benefícios Fiscais, arts. 62 and 63: tax treatment of donations

Art. 62 treats donations by companies to listed entities such as the State and local authorities as fully deductible costs, with higher percentages in some cases. Art. 63 lets resident individuals deduct 25 percent of cash donations from income tax (subject to a limit of 15 percent of the tax in the remaining cases) and counts donations to religious institutions at 130 percent.

AUTORIDADE TRIBUTÁRIA E ADUANEIRA (PORTAL DAS FINANÇAS)

Consignação de IRS e IVA

The tax authority lets taxpayers assign 1 percent of the income tax they paid to charitable, social solidarity, religious, and certain environmental or cultural entities, and 0.5 percent to youth and student associations, at no cost and with no effect on their refund; the value of the VAT deduction for invoices can also be assigned.

AUTORIDADE TRIBUTÁRIA E ADUANEIRA (PORTAL DAS FINANÇAS)

Ways to give and volunteer

Much of Portugal's social help is delivered by IPSS (private social solidarity institutions), many with Church roots, alongside the Cruz Vermelha Portuguesa. The one thing to know first: legitimate IPSS are registered with Social Security, so ask for the registration.

Check a charity before you give

The state body that registers IPSS social solidarity institutions; Portugal has no single public charity search, so ask a group for its IPSS registration and confirm it here.

Instituto da Seguranca Social (Social Security)

Give your time

Bolsa do Voluntariado
A national platform that matches volunteers with organizations seeking help.

Cruz Vermelha Portuguesa (Portuguese Red Cross)
The national Red Cross society explains how to join as a volunteer for emergency, social and health work.

United Nations Volunteers (UNV)
The UN's volunteer program lists international and national volunteer assignments, including some in Portugal.

Give money, blood or a donation

Instituto Portugues do Sangue e da Transplantacao (IPST)
The national institute for blood and transplants, with information on donating blood and registering as an organ donor.

Federacao Portuguesa dos Bancos Alimentares (Banco Alimentar)
The food bank network collects and distributes food, and accepts donations and volunteers.

Cruz Vermelha Portuguesa (Portuguese Red Cross)
The national Red Cross society accepts donations for its social and emergency work.

In an emergency or a crisis

Find A Helpline: crisis and emotional support lines in this country
A directory of free crisis and emotional support lines, run by ThroughLine. No single national line could be confirmed for this guide, so check the line you choose before you rely on it.

SNS 24
The national health service line for health advice, run by the public health system.

INEM (National Institute of Medical Emergency)
The national medical emergency institute, which answers calls to the emergency number 112.

Before you act

- **Street collectors and phone or email appeals can be fake, so give through the organization's own website. Ask a local group for its IPSS or association registration number before trusting it. Portugal has no special limits on foreign donors, and EU residents may volunteer freely, while others should check residence rules.**

This list does not cover local parish, municipal or neighborhood groups, which are many and vary. Checked 2026-10-28. Listing an organization is not an endorsement, and none of them has endorsed this site. Some official sites block automatic checks, so a link may need a second try.

One thing worth knowing

Art. 2.2 of Lei n.º 71/98 excludes from the volunteering law acts that are disinterested but isolated and sporadic, or driven by family, friendship or good-neighbor reasons, so the framework covers organized volunteering by design.

What this does not mean

Texts are in Portuguese and summarized here without an official translation. Lei n.º 71/98 was read in its original 1998 publication; later amendments and the status of its regulating decrees were not verified, and the Código Penal and tax texts are consolidated versions that may have changed. 'Estatuto do Mecenato' is treated here as the mecenato chapter (arts. 61 to 66) of the Estatuto dos Benefícios Fiscais; no separate current statute was verified. This is not legal advice. This is a plain-language summary of public sources, not legal advice, and it does not rank countries. No government named here has endorsed this site. Not reviewed by a lawyer. Statutes were read in public sources and may have changed. Last checked October 26, 2026.

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